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**STRUCTURE OF LOGISTIC
TRANSPORTATION CUSTOMS COMPLEX****T. DUDOROVA¹**¹ *Kyiv National University of Technologies and Design, Ukraine*

Introduction. The customs legislation establishes requirements for the arrangement and technical equipment of facilities within which operations are conducted with goods under customs control that are stored or located on the territory of such facilities, as well as the regime rules for their operation and residence of customs officials and others within them. organs. Successful solution of problems associated with the opening of such facilities within the logistics complexes, their equipment and operation has a significant impact on the time of promotion of material flows in the logistics center, rational use of vehicles and costs of circulation.

The hypothesis of scientific research. It is assumed that the organization of logistics transport and customs complexes allows you to provide all the necessary resources and conditions for the development and successful integration of the transport and logistics system of Ukraine into the European transport and logistics system.

The purpose of the study: the classification of customs-sensitive objects that must be formed in the structure of the logistics transport and customs complex for the optimal processing of export-import commodity flows.

Research methods: theoretical analysis, synthesis, comparison, study of regulatory documents of regulatory procedures for the creation and operation of customs-sensitive facilities, as well as the purpose and principles of their work.

Results: the analysis of the work of customs-sensitive facilities was carried out, their classification by type was presented, interrelations between them were established, the optimal structure of the logistic transport and customs complex was proposed, ways to optimize the interaction of all regulatory bodies in the process of customs clearance were analyzed.

Findings. The analysis of customs legislation on the opening and functioning of customs-sensitive facilities indicates the consistency of requirements for their technical equipment and security rules, as well as the possibility of creating several facilities simultaneously within the same logistics and transport complex.

Keywords: logistic transport and customs complex; customs-sensitive facility; customs control zones; places of delivery of goods by means of transport; temporary storage warehouses; customs warehouses.

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СТРУКТУРА ЛОГІСТИЧНОГО ТРАНСПОРТНОГО КОМПЛЕКСУ

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Вступ. Митним законодавством встановлені вимоги відносно облаштування і технічної оснащеності об'єктів, в межах яких здійснюються операції з товарами, що знаходяться під митним контролем, які зберігаються або знаходяться на території таких об'єктів, а також режимні правила їх функціонування і перебування в їх межах посадовців митниці і інших контролюючих органів. Успішне рішення проблем, пов'язаних з відкриттям таких об'єктів в межах логістичних комплексів, їх оснащення і функціонування робить значний вплив на час просування матеріальних потоків в логістичному центрі, раціональне використання транспортних засобів та витрати звернення.

Гіпотеза наукового дослідження. Передбачається, що організація логістичних транспортно-митних комплексів дозволить забезпечити усі необхідні ресурси і умови для розвитку і успішної інтеграції транспортно-логістичної системи України в європейську транспортно-логістичну систему.

Мета даного дослідження полягає у проведенні класифікації митно-режимних об'єктів, що необхідно сформулювати в структурі логістичного транспортно-митного комплексу для оптимальної переробки експортно-імпортних товаропотоків.

Методи дослідження: теоретичний аналіз, синтез, порівняння та зіставлення – для визначення стану розкриття проблеми дослідження у науковій літературі, вивчення нормативно-правових документів, що регулюють процедуру створення і функціонування митно-режимних об'єктів, а також питання призначення і принципів їх роботи.

Результати: проведений аналіз роботи митно-режимних об'єктів, представлена їх класифікація за типами, встановлені взаємозв'язки між ними, запропонована оптимальна структура логістичного транспортно-митного комплексу, проаналізовані шляхи оптимізації взаємодії усіх контролюючих органів в процесі митного оформлення.

Висновки. Проведений аналіз митного законодавства з відкриття і функціонування митно-режимних об'єктів свідчить про узгодженість вимог до їх технічного оснащення і режимних правил, а також про можливість одночасного створення декількох об'єктів в межах одного логістичного транспортно-митного комплексу.

Ключові слова: логістичний транспортно-митний комплекс; митно-режимний об'єкт; зони митного контролю; місця доставки товарів транспортними засобами; сховища тимчасового зберігання; митні сховища.

Problem statement. The structure of logistic transport and customs complexes provides for the creation of objects within which operations with goods under customs control are carried out. The customs legislation establishes requirements for the arrangement and technical equipment of such facilities in order to ensure control over the goods that are stored or located on the territory of such facilities, as well as the regime rules for their operation and for the presence of customs officials and other regulatory bodies within them. Successful solution of problems associated with the discovery of such objects within the logistics complexes, their equipment and operation has a significant impact on the time of promotion of material flows in the logistics center, rational use of vehicles and expenses of circulation [6].

An equally important issue is the optimization of information flows accompanying the movement of goods of foreign economic operations. To solve it, it is necessary to ensure effective coordinated interaction of all the supervising bodies involved, taking into account the presence of requirements established by the legislation for exercising control over the movement of goods across the customs border.

Analyze of the latest research and unsolved issues. The issues of optimizing the national network of logistics complexes are covered in a number of scientific papers. Thus, in the works of A. Pasechnik [7], M. Danko [1], V. Dikan [2], V. Zubenko [3], M. Koren [4], I. Tokmakova [8], V. Kutyreva [5] an analysis of the current state of the transport and logistics infrastructure of Ukraine has been carried out and the directions for its further development have been determined with the aim of increasing the efficiency of using the transit potential of the Ukrainian transport system. The main reasons for the gradual reduction in the volume of international traffic through the territory of Ukraine have been established. A classification of conditions for the formation of multimodal transport hubs is given, the impact of creating such objects on the development of international transport corridors is analyzed, priorities are identified in reforming the existing system of logistics centers in Ukraine based on an analysis of regional economic development, and problematic issues related to the current level of transport and logistics and customs service in Ukraine, as well as prospects for the development of transport and logistics and transport and service centers in Ukraine. A comparison of the logistics indicators of Ukraine with the most developed European countries. Formulated recommendations for improving the logistics rating of Ukraine.

At the same time, the issues of consistency of regulatory documents governing the creation and operation of customs-sensitive facilities, as well as the purpose and principles of their work, are little studied.

The purpose of the study is to carry out the classification of customs-sensitive objects that need to be formed in the structure of the logistic transport and customs complex for the optimal processing of export-import goods flows.

The result of the study. The structure of logistic transport and customs complexes provides for the creation of objects within which operations with goods that are under customs control are carried out.

To enable operations with goods under customs control on the territory of the logistic transport and customs complex, it is necessary to create the following customs-sensitive facilities:

- customs control zones;
- the place of delivery of goods by vehicles;
- customs warehouse;
- a warehouse for temporary storage of goods under customs control;
- cargo customs complex.

The customs control zone is a place determined by the authorities of revenues and fees at checkpoints across the state border of Ukraine or elsewhere in the customs territory of Ukraine, within which authorities of revenues and fees carry out customs formalities [9].

Zones of customs control can be permanent in the case of regular placement on their territory of goods that are subject to customs control, or temporary, which are created at the time of the customs control. In the territories and in the premises of enterprises, cargo customs complexes, customs warehouses, temporary storage warehouses, permanent customs control zones are created.

Access to the zone is provided only to customs officials who are directly involved in the implementation of customs formalities; officials of state authorities who exercise the types of control provided for in part one of Article 319 of the Customs Code of Ukraine during the movement of goods and vehicles across the customs border of Ukraine; and the declarants at the time of the customs authorities of customs formalities regarding the goods and vehicles that they show for customs control. Admission to the customs control zone by other persons is provided by the customs authority in whose zone of activity it was created, in compliance with the requirements of the Customs Code of Ukraine and other regulatory acts. Officials who are granted access to the customs control zone may be in it only to the extent necessary to perform their direct official duties. Such officials should not carry with them goods, the export or import of which into the customs territory of Ukraine is prohibited or restricted by the legislation of Ukraine [6].

The place of delivery of goods by means of transport is the territory defined by customs (or part of it) of the checkpoint (control point) across the state border of Ukraine, sea or river port, airport, railway station, free customs zone, department of destination customs, where customs clearance is carried out

directly , enterprises with a continuous production cycle, a cargo customs complex, a territory which is adjacent to a complex marshalling yard, a regional marshalling yard, places international mail exchange, temporary warehouse or bonded warehouse [10].

A customs warehouse is a properly equipped warehouse, tank, cold store or freezer, covered or open area, designed for storage of goods under customs control. The customs warehouse can be closed (used only by the company-keeper) or open (available to all entities on a paid basis) type. A permanent customs control zone is necessarily created on the territory of the customs warehouse. If a customs warehouse is included in the structure of a cargo customs complex, you can use technical equipment, equipment, infrastructure and security for the equipment of a customs warehouse, which ensure the functioning of this cargo customs complex [10].

A temporary storage warehouse is appropriately equipped premises and / or covered or open areas, tanks, refrigerators or freezers designed for temporary storage of goods under customs control before they are placed in the customs regime. A temporary storage warehouse can be closed (used only by the company-keeper) or open (available to all subjects on a fee basis) type. A permanent customs control zone is necessarily created on the territory of the temporary storage warehouse [9].

The temporary storage warehouse is located in the customs territory of Ukraine. A temporary storage warehouse may have: one postal address if it consists of one or several warehouse objects and several postal addresses, if it consists of several warehouse objects that have different addresses and are enclosed inseparably along the perimeter of the territory of the temporary storage warehouse. In the case when the temporary storage warehouse consists of several storage facilities, it is allowed to use the territory adjacent to one of these storage facilities as an adjacent territory to the temporary storage warehouse.

The cargo customs complex is a section of a territory with a complex of buildings, structures, engineering and technical means and communications necessary for the implementation of customs control and customs clearance of goods and vehicles for commercial use that move across the customs border of Ukraine. A permanent customs control zone is necessarily created on the territory of the cargo customs complex [10].

The holder of the cargo customs complex provides intermediary services for the declaration of goods that move across the customs border of Ukraine, the provision of services for the storage of goods that move across the customs border of Ukraine, and commercial vehicles, as well as loading and unloading. Equipped places for the provision of additional services may also be available at the cargo customs complex.

Analysis of the customs legislation regarding the opening and operation of these objects indicates the need to harmonize the requirements for their technical equipment and regime rules, as well as the possibility of the simultaneous creation of several objects within the same logistic transport and customs complex [6].

When creating a logistics transport and customs complex, it is necessary to take into account that it simultaneously carries out operations with foreign goods and "internal" cargoes that are not under customs control and move within the country. Therefore, in order to fulfill the strict rules established by the legislation of Ukraine regarding the impossibility of simultaneously staying at the customs-sensitive objects of goods under customs control and goods that are not under customs control, as well as access of unauthorized persons who do not carry out foreign economic operations, the territory of such objects must be the process of creating a logistics transport and customs complex at the planning stage of industrial facilities, clearly define which of the objects They are used to handle "internal" goods, and which are used to handle goods that are under customs control, as well as to develop schemes for the optimal movement of cargo flows within the logistics and transport complex and to provide for the possibility of interested persons to access relevant types of cargo. This issue is of particular importance in the process of planning and creating such objects as: automobile terminals, railway terminals and storage facilities.

The solution of this issue should be carried out by calculation on the basis of a separate analysis of domestic and foreign trade cargo flows that are available in the area of the logistic customs complex.

Results. The analysis of customs legislation on the opening and functioning of customs-sensitive facilities indicates the consistency of requirements for their technical equipment and security rules, as well as the possibility of creating several facilities simultaneously within the same logistics and transport complex. At the same time, the most optimal is the formation of a customs-sensitive facility as part of the logistics transport and customs complex, which would have the status of a cargo customs complex, since such a customs-sensitive facility can combine the places of goods delivery by vehicles, temporary storage warehouses and customs warehouses with the corresponding customs control zones.

At this stage of development of the logistics transport and customs infrastructure, there are low quantitative indicators of the creation of cargo customs complexes in Ukraine. This situation is due to the fact that obtaining the status of cargo customs complexes by enterprises that already have at their disposal a place for goods to be delivered by vehicles with a temporary storage warehouse or a customs warehouse requires the owner to fulfill additional

requirements related to the registration and equipping of facilities without visible financial benefits in the future.

The most effective mechanism for optimizing customs procedures and reducing the processing time of documents during customs clearance is the use of modern information technologies in the design process.

Subsequent studies in this direction consist in applying the proposed algorithm for optimizing cargo flows within logistic transport and customs complexes, these should be carried out by calculation based on the analysis of current legislation, the range of goods being processed and the volume of domestic and foreign trade flows.

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